

20 *beer, or any other beverage which contains ethyl alcohol and is fit*
 21 *for human consumption.*

Approved April 15, 1971.

Italics indicates new material added to existing statutes: brakets indicate deletions from existing statutes. However, See Editor's note, page iii.

CHAPTER 190

SNOWMOBILE REGISTRATION

S. F. 76

AN ACT relating to temporary registration of snowmobiles.

Be It Enacted by the General Assembly of the State of Iowa:

1 SECTION 1. Section three hundred twenty-one G point one (321G.1),
 2 Code 1971, is amended by adding the following new subsection:
 3 " 'Dealer' means any person engaged in the business of buying,
 4 selling, or exchanging snowmobiles required to be registered who
 5 has an established place of business in this state."

1 SEC. 2. Chapter three hundred twenty-one G (321G), Code 1971,
 2 is amended by adding the following new section:
 3 "The state conservation commission shall furnish snowmobile deal-
 4 ers with pasteboard cards bearing the words 'registration applied for'.
 5 Any unregistered snowmobile sold by a dealer shall bear one of these
 6 cards which shall entitle the purchaser to operate it for ten days
 7 immediately following the purchase. The purchaser of a registered
 8 snowmobile shall be entitled to operate it for ten days immediately
 9 following the purchase, without having completed a transfer of reg-
 10 istration. Any person who purchases a snowmobile from a dealer
 11 shall, within five days of the purchase, apply for a snowmobile regis-
 12 tration or transfer of registration."

Approved May 24, 1971.

CHAPTER 191

MOTOR FUEL TAX

H. F. 346

AN ACT relating to refunding of motor fuel tax.

Be It Enacted by the General Assembly of the State of Iowa:

1 SECTION 1. Section three hundred twenty-four point fifty-four
 2 (324.54), Code 1971, is amended by striking the section and inserting
 3 in lieu thereof the following:
 4 **324.54 Fuel tax computation — refund — reporting and payment.**
 5 Fuel tax liability under this division shall be computed on the total
 6 number of gallons of each kind of motor fuel and special fuel con-
 7 sumed in the operation in Iowa by commercial motor vehicles subject
 8 to this division at the same rate for each kind of fuel as would be
 9 applicable if taxed under division one (I) or division two (II) of this
 10 chapter. A refund against the fuel tax liability so computed shall be